

**Anderson Kill & Olick, P.C.**

1251 Avenue of the Americas, New York, New York 10020-1182

(212) 278-1000

EIN: 13-2743351

E-Mail: Accounting@andersonkill.com

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W.R. GRACE/CLAIMANTS COMMITTEE

MATTER: 100055.WRG01

February 9, 2012

INVOICE: 246828

MATTER: CLAIMANTS COMMITTEE

ROBERT M. HORKOVICH

c/o Peter Van N. Lockwood, Esq.  
 Caplin & Drysdale  
 One Thomas Circle  
 Washington, DC 20005

**PROFESSIONAL SERVICES through 01/31/12**

DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/03/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues.	W001	GFF	1.90
01/03/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	2.10
01/03/12	Work on insolvent claims.	W001	MG	3.20
01/03/12	Review potential supplemental claim submission to insolvent insurance companies.	W001	RYC	0.70
01/04/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues.	W001	GFF	1.40
01/04/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	2.20
01/04/12	Continued analysis of potential supplemental claim submission to insolvent insurance companies.	W001	RYC	0.90
01/05/12	Draft and revise insurance policy data spreadsheets (.60); continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.60).	W001	GFF	2.20
01/05/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	2.40
01/05/12	Continued work on insolvent claims.	W001	MG	2.20
01/05/12	Research regarding supplemental claim submission to insolvent insurance company.	W001	RYC	0.90

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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/06/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.40); draft and revise insurance policy data spreadsheets (.40).	W001	GFF	1.80
01/06/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	2.30
01/06/12	Continued work on analysis for potential settlement of insolvent claims.	W001	MG	2.60
01/06/12	Continued research and analysis regarding supplemental claim submission to insolvent insurance company.	W001	RYC	1.10
01/09/12	Review and revise time and expense entries (1.20); begin and finish drafting monthly fee application (1.40).	W011	AHP	2.60
01/09/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	2.10
01/09/12	Work on establishment of insolvent claims.	W001	MG	2.40
01/09/12	Attention to potential amended proof of claim in connection with insolvent insurance carrier.	W001	RYC	0.50
01/10/12	Begin preparing interim fee application.	W011	AHP	1.40
01/10/12	Continued analyzing insurance policies and reimbursement agreements re: appeal and payment issues.	W001	IF	1.90
01/10/12	Handle issues pertaining to proofs of claim to documents with respect to related insurance company liquidation per R. Chung request.	W001	KES	0.80
01/10/12	Work on insolvent claims evaluation and draft email re: same.	W001	MG	1.30
01/10/12	Research and analysis regarding additional submission to insolvent insurance estate.	W001	RYC	0.60
01/11/12	Analyzed insurance policies and policy charts re: insolvent insurance company claim.	W001	IF	1.70

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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/11/12	Continued to review Reimbursement Agreements re: "payment issues" and "cooperation" information.	W001	IF	1.90
01/11/12	Digest appellate opinion denying proof of claim (1.20); consider issues of error on appeal to argue (.90).	W001	KES	2.10
01/11/12	Work on insolvent claims and draft email re: same.	W001	MG	3.40
01/11/12	Draft lump sum demand on insurance coverage reimbursement insurance company (1.00). Review decision regarding Integrity claim (.90).	W001	RMH	1.90
01/11/12	Review and comment upon fee application.	W011	RYC	0.60
01/12/12	Revise and finalize monthly fee application with exhibit and release.	W011	AHP	1.20
01/12/12	Continued reviewing Reimbursement Agreements re: "payment issues" and "cooperation" information.	W001	IF	1.60
01/12/12	Analyzed insurance policies and policy charts re: insolvent insurance company claim.	W001	IF	1.40
01/12/12	Review court rules to determine procedures for filing motion for reconsideration in connection with insolvent insurance company claim and contact case manager re: same.	W001	KES	2.10
01/12/12	Work on insolvent claims.	W001	MG	3.10
01/12/12	Updating new case materials sent from attorney office and record documents on index.	W001	NJB	1.80
01/12/12	Review and analysis of potential appeal of NJ appellate division decision in Integrity liquidation.	W001	RYC	2.20
01/13/12	Additional work on insolvent claims.	W001	MG	2.60
01/13/12	Draft revised demand letter to another insurance reimbursement insurance company (1.20). Attention to insolvent insurance company claim (.90). Draft Shapiro claim analysis (1.00).	W001	RMH	3.10
01/13/12	Research and analysis regarding potential appeal of appellate division decision regarding insolvent insurance company claim.	W001	RYC	2.30

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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/17/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (2.40); draft and revise insurance policy data spreadsheets (.40).	W001	GFF	2.80
01/17/12	Reviewed insolvent insurance company claim re: "prior settlement offer," "audit request" and "exhaustion."	W001	IF	1.30
01/17/12	Continued reviewing reimbursement agreements and insurance policies re: "payment issues" and "cooperation" information.	W001	IF	1.40
01/17/12	Begin preparation of motion for reconsideration (1.20); research appellate reconsideration standard (.70).	W001	KES	1.90
01/17/12	Work on insolvent claims and telephone conference with liquidation bureau re: same.	W001	MG	2.30
01/17/12	Attention to proof of claim to and settlement negotiations with insolvent insurance company claim.	W001	RMH	1.10
01/17/12	Review settlement issues with insolvent insurance carrier (0.50). Review disclosure issues with another insolvent insurance carrier (0.70). Review and analysis of potential motion for reconsideration regarding Integrity appellate decision affirming denial of proof of claim (2.60).	W001	RYC	3.80
01/18/12	Continue and finish preparing draft of interim fee application and forward to attorney for review.	W011	AHP	1.40
01/18/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.90
01/18/12	Reviewed insolvent insurance company claim re: "prior settlement offer" and "exhaustion."	W001	IF	0.70
01/18/12	Continue to prepare motion for reconsideration.	W001	KES	1.00
01/18/12	Work on insolvent claims and draft email to liquidation bureau re: same.	W001	MG	2.80
01/18/12	Attention to proof of claim to and potential settlement with insolvent insurance company claim.	W001	RMH	1.00

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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/18/12	Research and analysis of potential motion for reconsideration regarding Integrity appellate decision affirming denial of proof of claim.	W001	RYC	1.50
01/19/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.80); draft and revise insurance policy data spreadsheets (.30).	W001	GFF	2.10
01/19/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.80
01/19/12	Reviewed insolvent insurance company claim re: "prior settlement offer" and "exhaustion."	W001	IF	0.60
01/19/12	Work on insolvent claims and emails with FCC counsel re: same.	W001	MG	1.70
01/19/12	Attention to establishment of Midland claim.	W001	RMH	0.90
01/19/12	Review and comment upon Interim Fee Application.	W011	RYC	0.30
01/19/12	Attention to issues concerning potential supplemental proof of claim in connection with insolvent insurance carrier pursuant to Liquidation Court's Order (1.20). Review and comment upon potential insolvent insurance coverage non-contingent claims analysis (1.00).	W001	RYC	2.20
01/20/12	Reviewed insolvent insurance company claim re: "prior settlement offer" and "exhaustion."	W001	IF	0.90
01/20/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.60
01/20/12	Continue preparation of motion for reconsideration (1.0); review opinion (.60); research case law re: "bankruptcy of the insured clause" re: same (.80).	W001	KES	2.40
01/20/12	Work on insolvent claim and proof of claim for same.	W001	MG	2.50
01/20/12	Follow-up research and analysis of potential motion for reconsideration regarding appellate decision affirming insurance liquidator's denial of proof of claim.	W001	RYC	1.80

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01/22/12	Continue preparation of motion for reconsideration.	W001	KES	5.40
01/23/12	Finalize and release interim fee application and exhibits thereto.	W011	AHP	1.30
01/23/12	Draft and revise insurance policy data spreadsheets (.30); continue analysis of selected insurance policies re: follow form and insurance company appeals issue (2.10).	W001	GFF	2.40
01/23/12	Research and reproduction for K. Sharperson with Integrity proof of claim attachment.	W001	HEG	2.20
01/23/12	Reviewed information re: "follow form" insurance policy issued by underlying insurance company.	W001	IF	0.50
01/23/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.40
01/23/12	Revise and finalize motion for reconsideration of January 11 decision (6.90); file same (.60).	W001	KES	7.50
01/23/12	Work on insolvent claim and proof of claim for same.	W001	MG	3.30
01/24/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.60
01/24/12	Prepare summary of issues in reconsideration motion.	W001	KES	0.90
01/24/12	Assist with preparation for supplement with proof of claim.	W001	MCS	1.50
01/24/12	Continue work on insolvent claim and proof of claim for same.	W001	MG	2.40
01/24/12	Case updated and attention to records management.	W001	NJB	1.20
01/24/12	Attention to preparation of insolvent insurance company claim.	W001	RMH	0.80
01/25/12	Review documents and update monitoring chart.	W011	AHP	0.80

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01/25/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.60); draft and revise insurance policy data spreadsheets (.30).	W001	GFF	1.90
01/25/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.40
01/25/12	Reviewed Integrity appellate decision re: "absolute" claims.	W001	IF	1.00
01/25/12	Work on insolvent claim, proof of claim and emails for same.	W001	MG	3.10
01/25/12	Work on revised allocation with current claim values.	W001	MG	2.20
01/25/12	Attention to preparation of insolvent insurance company proof of claim (.90). Attention to response to settlement offer by an insurance company with a reimbursement agreement (1.80).	W001	RMH	2.70
01/25/12	Review and analysis of issues regarding potential settlement with insolvent insurance company (1.40). Research and prepare written response to insolvent insurance company specific defenses to coverage (2.30).	W001	RYC	3.70
01/26/12	Continued reviewing insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.50
01/26/12	Searched files and in-house resources re: insolvent insurance company reimbursement agreement and insurance policies.	W001	IF	1.00
01/26/12	Telephone conference with insolvent claim representative re: settlement and preparation for same.	W001	MG	1.10
01/26/12	Work on insolvent claim and proof of claim and emails for same.	W001	MG	3.40
01/26/12	Work on revised allocation with current claim values.	W001	MG	2.80

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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/26/12	Prepare response to lump sum settlement offer from an insurance company with coverage in place agreement.	W001	RMH	1.30
01/26/12	Review and analysis of settlement issues in connection with insolvent insurance company (1.00). Finalize written response to insolvent insurance company regarding defenses to coverage (3.40).	W001	RYC	4.40
01/27/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.90); draft and revise insurance policy data spreadsheets (.40).	W001	GFF	2.30
01/27/12	Continued to review insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.40
01/27/12	Work on insolvent claim and proof of claim and draft cover letter for same.	W001	MG	4.20
01/30/12	Continue analysis of selected insurance policies re: follow form and insurance company appeals issues (1.40); draft and revise insurance policy data spreadsheets (.40).	W001	GFF	1.80
01/30/12	Reviewed and updated information re: insolvent insurance company.	W001	IF	1.10
01/30/12	Continued to review insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.90
01/30/12	Prepare additional motion documents per letter request from NJ appellate division.	W001	KES	0.70
01/30/12	Work on insolvent claim and proof of claim and submit cover letter for same.	W001	MG	3.20
01/30/12	Work on revised claim valuations.	W001	MG	3.30
01/30/12	Attention to insolvent insurance company claim.	W001	RMH	1.00
01/30/12	Research and analysis of defenses in connection with insolvent insurance company.	W001	RYC	2.20



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DATE	DESCRIPTION OF SERVICES	ACTIVITY	INIT	HOURS
01/31/12	Continued to review insurance policies and reimbursement agreements re: "payment issues" and "cooperation" information.	W001	IF	1.40
01/31/12	Helped to update information provided to insolvent insurance company for claim deadline.	W001	IF	0.80
01/31/12	Review reorganization decision and order and emails and voicemail exchanges with insolvent representatives re: same.	W001	MG	2.10
01/31/12	Work on revised claim valuations.	W001	MG	2.20
<b>TOTAL FEES:</b>				<b>\$109,867.50</b>

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**FEE SUMMARY**

	<b>RATE</b>	<b>HOURS</b>	<b>TOTALS</b>
Arline H Pelton	260.00	8.70	2,262.00
Glenn F Fields	355.00	20.60	7,313.00
Harris E Gershman	285.00	2.20	627.00
Izak Feldgreber	305.00	44.80	13,664.00
Kenneth E. Sharperson	560.00	24.80	13,888.00
Mark Garbowski	625.00	63.40	39,625.00
Michaela C Stanomir	115.00	1.50	172.50
Nicholas J Balsdon	220.00	3.00	660.00
Robert M Horkovich	895.00	13.80	12,351.00
Robert Y Chung	650.00	29.70	19,305.00
<b>TOTAL FEES:</b>			<b>\$109,867.50</b>

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**SUMMARY OF SERVICES BY ACTIVITY****THIS BILLING PERIOD**

ACTIVITY CODE: W001 Asset Analysis and Recovery

	<b>HOURS</b>	<b>TOTALS</b>
Glenn F Fields	20.60	7,313.00
Harris E Gershman	2.20	627.00
Izak Feldgreber	44.80	13,664.00
Kenneth E. Sharperson	24.80	13,888.00
Michaela C Stanomir	1.50	172.50
Mark Garbowski	63.40	39,625.00
Nicholas J Balsdon	3.00	660.00
Robert M Horkovich	13.80	12,351.00
Robert Y Chung	28.80	18,720.00
<b>TOTAL:</b>	<b>202.90</b>	<b>\$107,020.50</b>

ACTIVITY CODE: W011 Fee Applications (Applicant)

	<b>HOURS</b>	<b>TOTALS</b>
Arline H Pelton	8.70	2,262.00
Robert Y Chung	0.90	585.00
<b>TOTAL:</b>	<b>9.60</b>	<b>\$2,847.00</b>

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**COSTS through 01/31/12**

<b>DATE</b>	<b>DESCRIPTION OF COSTS</b>	<b>AMOUNT</b>
01/04/12	DI - PHOTOCOPYING - E101	0.60
01/04/12	DI - PHOTOCOPYING - E101	1.20
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 1/23/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 2/27/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 3/28/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 4/23/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 5/21/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fees for telephonic appearance in front of Judge Fitzgerald 6/18/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 7/16/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 8/27/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 9/24/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 10/15/12 E125	30.00

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01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 11/26/12 E125	30.00
01/09/12	AP - TELEPHONE - VENDOR: COURT CALL LLC Initial fee for telephonic appearance in front of Judge Fitzgerald 12/17/12 E125	30.00
01/09/12	DI - PHOTOCOPYING - E101	0.20
01/11/12	AIRFREIGHT FedEx#: 0100-3528-7 Invoice: 776523975 Tracking Number: 793107566674 Reference: 100055 WRG01 02 594 Billing Note: From: Robert M Horkovich, Anderson Kill & Olick, PC, 1251 Avenue of the Americas, NEW YORK CITY, NY, 10020, US To: Andrew K Craig, Esq, Windels Marx Lane & Mittendorf, 1 Giralda Farms Ste 380, MADISON, NJ, 07940, US E107	8.64
01/11/12	DI - PHOTOCOPYING - E101	0.90
01/11/12	DI - PHOTOCOPYING - E101	0.50
01/11/12	DI - PHOTOCOPYING - E101	0.40
01/12/12	DI - PHOTOCOPYING - E101	0.60
01/13/12	AIRFREIGHT FedEx#: 0100-3528-7 Invoice: 776523975 Tracking Number: 793116839250 Reference: 100055 WRG01 02 594 Billing Note: From: Robert M Horkovich, Anderson Kill & Olick, P C, 1251 Avenue of the Americas, NEW YORK CITY, NY, 10020, US To: Maria G Enriquez, Esq, Bates Carey Nicolaidis LLP, 191 N Wacker Dr Ste 2400, CHICAGO, IL, 60606, US E107	17.27
01/23/12	DI - PHOTOCOPYING - E101	18.50
01/23/12	DI - PHOTOCOPYING - E101	13.50
01/25/12	DI - PHOTOCOPYING - E101	0.40
01/25/12	DI - PHOTOCOPYING - E101	1.30
01/25/12	DI - PHOTOCOPYING - E101	0.20
01/25/12	DI - PHOTOCOPYING - E101	2.20
01/27/12	DI - PHOTOCOPYING - E101	0.30
01/30/12	DI - PHOTOCOPYING - E101	4.00
01/30/12	DI - PHOTOCOPYING - E101	0.10

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DATE	DESCRIPTION OF COSTS		AMOUNT
01/30/12	DI - PHOTOCOPYING -	E101	0.20
01/30/12	DI - PHOTOCOPYING -	E101	0.60
<b>TOTAL COSTS:</b>			<b>\$431.61</b>

WORK	DESCRIPTION	AMOUNT
AF	AIRFREIGHT	25.91
TE	AP - TELEPHONE -	360.00
XE	DI - PHOTOCOPYING -	45.70
<b>TOTAL COSTS:</b>		<b>\$431.61</b>

**TOTAL DUE: \$110,299.11**